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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ALASKA

UNITED STATES OF AMERICA,)	
)	Civil No. CV A02-0054 JKS
Plaintiff,)	
)	
v.)	
)	DECLARATION OF INTERNAL
THOMAS R. MUNGLE and MARLENE C.)	REVENUE SERVICE TECHNICAL
MUNGLE ; DOWN RIGGER CORP.;)	SERVICE ADVISOR JAMIE BENT
SIERRA VIEW HOLDING, INC.;)	
ROBERT and JOAN DIDIER;)	
INVERSIONES QUIZARRA, S.A.;)	
DAVID ALLISON; and)	
HOWARD JAEGER,)	
)	
Defendants.)	
)	
)	
)	

I, Jamie Bent, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am a duly appointed Technical Service Advisor, employed by the Internal Revenue Service in its Small Business/Self Employed Division, with a post of duty in Seattle,

Washington.

2. As a Technical Service Advisor, I have extensive knowledge of the tax collection practices and procedures of the Internal Revenue Service.

3. I have personal knowledge of the matters set forth in this Declaration, and, if called upon to testify to said facts, could do so competently.

4. My duties include the calculation of interest on tax liabilities. I have experience throughout my employment with the Internal Revenue Service ("IRS") in calculating interest on tax liabilities.

5. I have been employed by the IRS since 1986.

6. At the request of Department of Justice attorney Goud P. Maragani, and in the course of my duties, I have researched and computed the balance of the tax liability, including penalties and interest, due from Thomas R. Mungle and Marlene C. Mungle for the tax years ending December 31, 1988 through December 31, 1994.

7. Attached as Exhibit A for the tax period ending December 31, 1988 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

8. Attached as Exhibit B for the tax period ending December 31, 1989 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

9. Attached as Exhibit C for the tax period ending December 31, 1990 is a breakdown of

the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

10. Attached as Exhibit D for the tax period ending December 31, 1991 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

11. Attached as Exhibit E for the tax period ending December 31, 1992 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

12. Attached as Exhibit F for the tax period ending December 31, 1993 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

13. Attached as Exhibit G for the tax period ending December 31, 1994 is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest through January 15, 2002. Pursuant to Local Rule 5.2.1, all but the last 4 digits of the taxpayers' Social Security numbers have been redacted.

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I declare under penalty of perjury that the foregoing is true and correct.

Executed this 30th day of November, 2006

/s/ Jamie Bent

JAMIE BENT

CERTIFICATE OF SERVICE

I declare under penalty of perjury that a true and correct copy of the **DECLARATION OF INTERNAL REVENUE**

SERVICE TECHNICAL SERVICE ADVISOR JAMIE BENT was sent to the following parties on November 30, 2006:

David Grossman
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216 So. Palouse St
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Attorney for David Allison and Howard Jaeger

/s/ Goud P. Maragani